



Department of Finance
 Revenue Collection
 1947 Center Street, 1st Floor
 Berkeley, CA 94704

CLOSING BUSINESS DECLARATION

Per Berkeley Municipal Code 9.04, if you closed your business or sold your property, you must file a closing declaration within 90 days. Please read the instructions on the reverse side before completing this form.

For Office Use Only.
 BL #: _____
 Payment Type: _____
 Payment \$: _____
 CK #: _____

1. BUSINESS INFORMATION

Business License Number*: _____ Tax Code*: _____
 Berkeley Location*: _____ Berkeley, CA Zip: _____
 Business Name*: _____ Contact Phone Number: _____
 Owner Name: _____ Email: _____
 Mailing Address*: _____ How do you file business taxes? FEIN SSN
 City, State Zip*: _____ FEIN/SSN #: _____
 New Mailing Address*: _____

2. CLOSING DATE: Provide the date that this business closed or the date the rental property sold.

____/____/_____
 MM/DD/YYYY

3. CALCULATE THE CLOSING TAX DUE: Complete the section below and remit applicable payment to: City of Berkeley, Revenue Collection, 1947 Center Street, 1st Floor, Berkeley, CA 94704.

A. Gross Receipts from final calendar year of operation: \$ _____
 B. Allowable Deductions (ONLY for tax codes C, M, & P): \$ _____
 C. Taxable Gross Receipts: \$ _____
 D. Tax: **Line C** x _____ (tax code rate, see reverse for partial listing of rates):
 Enter calculated amount, minimum tax does not apply \$ _____
 E. State Mandated Disability Fund**: \$ _____ 1.00
 F. Additional License Fees, if applicable (e.g., Solano or Elmwood BID): \$ _____
 G. TOTAL AMOUNT DUE (Add Lines D - F): \$ _____

Warning: Providing false information on this form may result in the City pursuing civil and/or criminal penalties.

I declare under penalty of perjury that to the best of my knowledge all the information contained in this statement is true and correct. Please be sure to sign and date the form for processing.

Signature: _____ **Date:** _____

Printed Name: _____

* This information may be subject to public disclosure.

** On September 19, 2012, Governor Brown signed SB-1186 into law which adds a State fee of \$1 on any applicant for a local business license, similar instrument, permit, or renewal thereof.

Form: FINRC-BL-CBD
 Revised: 9/17

INSTRUCTIONS

CLOSING BUSINESS DECLARATION

Section 1 – Business Information

Complete all requested information that is applicable.

Check the appropriate box indicating how the income taxes for this business is filed and enter the Federal Employer Identification Number (FEIN) or Social Security Number (SSN) that corresponds with the tax filing.

Section 2 – Closing Date

Enter the date the business closed or the date the property sold.

Section 3 – Calculate the Closing Tax Due

- A. Gross Receipts: Enter the business' total gross receipts from January 1 to the end of operation in the same calendar year. For tax codes A and S (Auto Vehicles and Solicitor, respectively), which have flat rates or fees, skip to line E. For tax code Q (Administration Headquarters), enter the business' gross payroll.
- B. Enter allowable deductions for tax codes C, M, and P.
 - Tax codes C and P: amounts paid to subcontractors to perform a job within the City, such as a dentist's payment to a lab to create a mold. To claim a deduction, you MUST attach a letter that lists subcontractor(s)' business name, their address, contractor number (if applicable), and the amount paid to them.
 - Tax code M: value of raw materials (including cost of energy), or the value of the partially completed product at the time it enters the manufacturing process within the City.
- C. Taxable Gross Receipts: Subtract line B from line A.
- D. Tax: Multiply the amount on line C by the tax rate to determine business license tax amount. Minimum tax rules do not apply.
- E. State Mandated \$1 Fee: Federal and State laws requires that all buildings open to the public comply with disability access to all California building owners and tenants.
- F. Additional License Fees: Enter additional fees if your business is located within the Solano or Elmwood Business Improvement District.
- G. Total Amount Due: Add lines D through F.

Please make checks payable to City of Berkeley and mail to the City of Berkeley, Revenue Collection, 1947 Center Street, 1st Floor, Berkeley, CA 94704.

The table below provides current information on the most common business classifications and their related rates.

BUSINESS CLASSIFICATION	TAX CODE	TAX CODE RATES
Business, Personal & Repair Services	B	0.0180
Construction Contractor	C	0.0180
Entertainment/Recreation	E	0.0450
Manufacturing	M	0.0120
Professional - Semiprofessional	P	0.0360
Retail Trade	R	0.0120
Wholesale Trade	W	0.0120

For a complete listing of business classifications and their related tax rates, please refer to [Business Licenses: Classifications & Tax Rates](#) or www.cityofberkeley.info/home.aspx.